

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Amendment No. 1

to

FORM S-4
REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933

MEDIACOM BROADBAND LLC
MEDIACOM BROADBAND CORPORATION
(Exact names of registrants as specified in their charters)

Delaware	4841	06-1615412
Delaware	4841	06-1630167
(State or other jurisdiction of incorporation or organization)	(Primary Standard Industrial Classification Code Numbers)	(I.R.S. Employer Identification Numbers)

100 Crystal Run Road
Middletown, New York 10941
(845) 695-2600

(Address, including zip code, and telephone number, including area
code, of registrants' principal executive offices)

Rocco B. Commisso
Chairman and Chief Executive Officer
Mediacom Communications Corporation
100 Crystal Run Road
Middletown, New York 10941
(845) 695-2600

(Name, address, including zip code, and telephone number, including area code,
of agent for service)

Copies to:
Robert L. Winikoff, Esq.
Ira I. Roxland, Esq.
Sonnenschein Nath & Rosenthal
1221 Avenue of the Americas
New York, New York 10020
(212) 768-6700

Approximate date of commencement of proposed
sale to the public: As soon as practicable after
this Registration Statement becomes effective.

If the securities being registered on this form are being offered in
connection with the formation of a holding company and there is compliance with
General Instruction G, check the following box.

If this form is filed to register additional securities for an offering
pursuant to Rule 462(b) under the Securities Act, check the following box and
list the Securities Act registration statement number of the earlier effective
registration statement for the same offering. _____

If this form is a post-effective amendment filed pursuant to Rule
462(d) under the Securities Act, check the following box and list the Securities
Act registration statement number of the earlier effective registration
statement for the same offering. _____

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 20. Indemnification of Directors and Officers.

Mediacom Broadband LLC

Article VIII of Mediacom Broadband LLC's Amended and Restated Operating Agreement (the "Operating Agreement") provides as follows:

No Indemnified Person (as defined) shall be liable, directly or indirectly, to the Company or to any other member for any act or omission in relation to the Company or the Operating Agreement taken or omitted by such Indemnified Person in good faith, provided that such act or omission does not constitute gross negligence, fraud or willful violation of the law or the Operating Agreement. The Company shall, to the fullest extent permitted by the Delaware Act, indemnify and hold harmless each Indemnified Person against all claims, liabilities and expenses of whatsoever nature relating to activities undertaken in connection with the Company, including but not limited to, amounts paid in satisfaction of judgments, in compromise or as fines and penalties, and counsel, accountants' and experts' and other fees, costs and expenses reasonably incurred in connection with the investigation, defense or disposition (including by settlement) of any action, suit or other proceeding, whether civil or criminal, before any court or administrative body in which such Indemnified Person may be or may have been involved, as a party or otherwise, or with which such Indemnified Person may be or may have been threatened, while acting as such Indemnified Person, provided that no indemnity shall be payable hereunder against any liability incurred by such Indemnified Person by reason of such Indemnified Person's gross negligence, fraud or willful violation of law or the Operating Agreement or with respect to any matter as to which such Indemnified Person shall have been adjudicated not to have acted in good faith.

Section 18-108 of the Delaware Limited Liability Company Act (the "Delaware Act") empowers a limited liability company to indemnify and hold harmless any member or manager or other person from and against any and all claims and demands whatsoever, subject to such standards and restrictions, if any, as are set forth in its limited liability company agreement.

Mediacom Broadband Corporation

Article VI of Mediacom Broadband Corporation's Certificate of Incorporation provides as follows:

To the fullest extent permitted by the General Corporation Law of the State of Delaware as the same exists or may hereafter be amended, a director of the Corporation shall not be liable to the Corporation or its stockholders for monetary damages for breach of fiduciary duty as a director.

Article VII of Mediacom Broadband Corporation's By-Laws provides as follows:

The Corporation shall indemnify any person to the full extent permitted, and in the manner provided, by the Laws of the State of Delaware, as the same now exists or may hereafter be amended.

Section 145 of the Delaware General Corporation Law empowers a corporation to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the corporation) by reason of the fact that he is or was a director, officer, employee or agent of the corporation or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation or enterprise, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with such action, suit or proceeding if he acted in good faith and in a manner he reasonably believed to be in, or not opposed to, the best interests of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful.

Section 145 also empowers a corporation to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action or suit by or in the right of the corporation to

procure a judgment in its favor by reason of the fact that such person acted in any of the capacities set forth above, against expenses (including attorneys' fees) actually and reasonably incurred by him in connection with the defense or settlement of such action or suit if he acted under similar standards, except that no indemnification may be made in respect of any claim, issue or matter as to which such person shall have been adjudged to be liable to the corporation unless, and only to the extent that, the Court of Chancery or the court in which such action was brought shall determine that despite the adjudication of liability such person is fairly and reasonably entitled to indemnity for such expenses which the court shall deem proper.

Section 145 further provides that to the extent that a director or officer of a corporation has been successful in the defense of any action, suit or proceeding referred to above or in the defense of any claim, issue or matter therein, he shall be indemnified against expenses (including attorneys' fees) actually and reasonably incurred by him in connection therewith; that indemnification provided for by Section 145 shall not be deemed exclusive of any other rights to which the indemnified party may be entitled; and that the corporation is empowered to purchase and maintain insurance on behalf of a director or officer of the corporation against any liability asserted against him and incurred by him in any such capacity, or arising out of his status as such, whether or not the corporation would have the power to indemnify him against such liabilities under Section 145.

Item 21. Exhibits and Financial Statement Schedules.

(a) Exhibits

Exhibit Number	Exhibit Description
3.1	Certificate of Formation of Mediacom Broadband LLC*
3.2	Amended and Restated Limited Liability Company Operating Agreement of Mediacom Broadband LLC*
3.3	Certificate of Incorporation of Mediacom Broadband Corporation*
3.4	By-Laws of Mediacom Broadband Corporation*
4.1	Indenture relating to the 11% Senior Notes due 2013 of Registrants, dated as of June 29, 2001*
4.2	Registration Rights Agreement, dated as of June 29, 2001, among Registrants and Salomon Smith Barney Inc., J.P. Morgan Securities Inc., Credit Suisse First Boston Corporation, BMO Nesbitt Burns Corp., Dresdner Kleinwort Wasserstein-Grantchester, Inc., Scotia Capital (USA) Inc., SunTrust Equitable Securities Corporation, BNY Capital Markets, Inc. and Mizuho International plc, as the initial purchasers of the initial notes.*
5.1	Opinion of Sonnenschein Nath & Rosenthal
8.1	Opinion of Sonnenschein Nath & Rosenthal regarding federal income tax matters
10.1	Credit Agreement dated as of July 18, 2001 for the Mediacom Broadband subsidiary credit facility*
21.1	Subsidiaries of Mediacom Broadband LLC*
23.1	Consent of Arthur Andersen LLP*
23.2	Consent of PriceWaterhouseCoopers LLP*
23.3	Consents of Sonnenschein Nath & Rosenthal (included in Exhibits 5.1 and 8.1)
24.1	Powers of Attorney (included as part of signature pages)*
25.1	Statement of Eligibility on Form T-1 of The Bank of New York to act as Trustee under the Indenture*
99.1	Form of Letter of Transmittal with respect to the exchange offer
99.2	Form of Instruction Letter to Registered Holders*
99.3	Form of Notice of Guaranteed Delivery*

* Previously filed with this Registration Statement

(b) Financial Statement Schedules

None.

Item 22. Undertakings.

Mediacom Broadband LLC and Mediacom Broadband Corporation (the "Registrants") hereby undertake:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement: (i) to include any prospectus required by Section 10(a)(3) of the Securities Act of 1933; (ii) to reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; (iii) to include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement;

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof; and

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

The undersigned Registrants hereby undertake that:

(1) For purposes of determining any liability under the Securities Act of 1933, the information omitted from the form of prospectus filed as part of this Registration Statement in reliance upon Rule 430A and contained in a form of prospectus filed by the Registrants pursuant to Rule 424(b)(1) or (4) or 497(h) under the Securities Act shall be deemed to be part of this Registration Statement as of the time it was declared effective.

(2) For the purpose of determining any liability under the Securities Act of 1933, each post-effective amendment that contains a form of prospectus shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the Registrants pursuant to the foregoing provisions, or otherwise, the Registrants have been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrants of expenses incurred or paid by a director, officer or controlling person of the Registrants in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrants will, unless in the opinion of their counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by them is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act, the Registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Middletown, State of New York, on November 5, 2001

Mediacom Broadband LLC

By: Mediacom Communications Corporation
its managing member

By: /s/ ROCCO B. COMMISSO

Rocco B. Commisso,
Chairman and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature -----	Title -----	Date ----
/s/ Rocco B. Commisso ----- Rocco B. Commisso	Chairman and Chief Executive Officer (Principal Executive Officer)	November 5, 2001
/s/ Mark E. Stephan ----- Mark E. Stephan	Senior Vice President, Chief Financial Officer, Treasurer and Director (Principal Financial and Accounting Officer)	November 5, 2001
*	Director	November 5, 2001
----- William S. Morris III	Director	November 5, 2001
*	Director	November 5, 2001
----- Craig S. Mitchell	Director	November 5, 2001
*	Director	November 5, 2001
----- Thomas V. Reifenheiser	Director	November 5, 2001
*	Director	November 5, 2001
----- Natale S. Ricciardi	Director	November 5, 2001
*	Director	November 5, 2001
----- Robert L. Winikoff		

* Mark E. Stephan, pursuant to Powers of Attorney (selected by each of the officers and directors listed above and indicated by signing above, and filed with the Securities and Exchange Commission), by signing his name hereto does hereby sign and execute this Amendment to the Registration Statement on behalf of each of the persons referenced above.

November 5, 2001

/s/ Mark E. Stephan

Mark E. Stephan

SIGNATURES

Pursuant to the requirements of the Securities Act, the Registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Middletown, State of New York, on November 5, 2001.

Mediacom Broadband Corporation

By: /s/ ROCCO B. COMMISSO

Rocco B. Commisso,
Chairman and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature

Title

Date

/s/ ROCCO B. COMMISSO

Rocco B. Commisso

Chairman and Chief Executive Officer (Principal Executive Officer)

November 5, 2001

/s/ MARK E. STEPHAN

Mark E. Stephan

Senior Vice President, Chief Financial Officer, Treasurer and Director (Principal Financial and Accounting Officer)

November 5, 2001

November 5, 2001

Mediacom Broadband LLC
Mediacom Broadband Corporation
100 Crystal Run Road
Middletown, New York 10941

Ladies and Gentlemen:

We have acted as counsel to Mediacom Broadband LLC, a Delaware limited liability company ("Mediacom"), and Mediacom Broadband Corporation, a Delaware corporation ("MBC" and, collectively with Mediacom, the "Issuers"), in connection with the preparation and filing of the Issuers' registration statement (the "Registration Statement") on Form S-4 (Registration Nos. 333-72440 and 333-72440-01), filed concurrently herewith with the Securities and Exchange Commission ("SEC") under the Securities Act of 1933, as amended (the "Securities Act"). The Registration Statement covers the registration of \$400,000,000 principal amount of 11% Senior Notes due 2013 of the Issuers (the "Exchange Notes") to be offered in exchange for outstanding 11% Senior Notes due 2013 (the "Initial Notes"). The Exchange Notes will be issued under an indenture relating to the Initial Notes and Exchange Notes (the "Indenture") among the Issuers and The Bank of New York, as Trustee.

In connection with rendering this opinion, we have examined and are familiar with: (i) the limited liability company records of Mediacom, including its organization documents, as amended to date, and minutes of meetings, or written consents executed in lieu thereof, of its managing member; and (ii) corporate records of MBC, including its organizational documents, as amended to date, and minutes of meetings, or written consents executed in lieu thereof, of its Board of Directors and sole shareholder.

We have also examined such certificates of public officials, certificates of officers of the Issuers and other records and documents as we have deemed relevant and necessary for the purposes of the opinions herein expressed.

In making the aforesaid examinations, we have assumed the genuineness of all signatures and the conformity to original documents of all copies furnished to us as original or photostatic copies. We have also assumed that the limited liability company and corporate records, as the case may be, furnished to us by the Issuers include all limited liability company or corporate proceedings taken by the Issuers to date.

Based upon the foregoing and subject to the assumptions and qualifications set forth herein, it is our opinion that when the Registration Statement has become effective under the Securities Act of 1933, as amended, the Exchange Notes have been duly executed and

authenticated in accordance with the Indenture, the Indenture has been qualified under the Trust Indenture Act of 1939, as amended, the Initial Notes have been validly tendered to the Issuers and the Exchange Notes have been delivered in exchange therefor, the Exchange Notes will be validly issued and binding obligations of the Issuers subject in each case to the effect of (i) Federal and State bankruptcy, insolvency, reorganization, arrangement, moratorium, fraudulent conveyance and other laws relating to or affecting the rights of secured or unsecured creditors generally (or affecting the rights of only creditors of specific types of debtors) and (ii) the application of general principles of equity (regardless of whether enforcement is considered in proceedings at law or in equity).

The foregoing opinion is limited to the laws of the State of New York, the laws of the United States of America and Delaware general corporation and limited liability company laws and do not purport to express any opinion on the laws of any other jurisdiction.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the reference to this firm and this opinion under the heading "Legal Matters" in the prospectus comprising a part of such Registration Statement and any amendment thereto. In giving such consent, we do not hereby admit that we come within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the SEC thereunder.

Except to the extent provided in the preceding paragraph, this opinion is solely for your benefit and may not be furnished to, or relied upon by, any other person or entity without the express prior written consent of the undersigned. This opinion is limited to the matters set forth herein; no opinion may be inferred or implied beyond the matters expressly stated in this letter.

Very truly yours,

SONNENSCHN NATH & ROSENTHAL

/s/ Ira I. Roxland

By: _____
A Member of the Firm

[LETTERHEAD OF SONNENSCHN NATH & ROSENTHAL]

November 5, 2001

Mediacom Broadband LLC
Mediacom Broadband Corporation
100 Crystal Run Road
Middletown, New York 10941

Dear Gentlemen:

We are counsel to Mediacom Broadband LLC, a Delaware limited liability company, and Mediacom Broadband Corporation, a Delaware corporation (collectively, the "Issuers"), which have requested that we render an opinion in connection with a Registration Statement on Form S-4 heretofore filed by the Issuers (the "Registration Statement"), covering the registration of \$400,000,000 aggregate principal amount of 11% Senior Notes due 2013 (the "Exchange Notes") to be offered in exchange for (the "Exchange Offer") all of the Issuers' outstanding 11% Senior Notes due 2013 (the "Initial Notes").

We have made such examination as we have deemed necessary and appropriate for the purpose of this opinion. Based on the terms of the Exchange Offer, the Initial Notes, and the Exchange Notes as described in the Registration Statement, it is our opinion that the summary set forth in the Registration Statement under the heading "U.S. Federal Tax Considerations" accurately describes the material United States federal tax consequences of the Exchange Offer to the holders of the Initial Notes on the exchange of Initial Notes for Exchange Notes. The summary does not purport to discuss all aspects of United States federal taxation which may be relevant to particular holders of the Initial Notes in light of such holders' personal circumstances.

The foregoing opinion is based on current provisions of the Internal Revenue Code of 1986, as amended, applicable Treasury regulations promulgated thereunder, published pronouncements and other administrative interpretations by the Internal Revenue Service, and case law, all of which are subject to change at any time with retroactive effect. We undertake no obligation to update this opinion in respect of any such changes.

This opinion is solely for your benefit in connection with the matter addressed herein, and may not be relied upon by you for any other purpose nor furnished to, or relied upon by, any other person without our prior written consent.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the use of our name under the caption "Legal Matters" in the prospectus forming a part of the Registration Statement.

Very truly yours,

SONNENSCHN NATH & ROSENTHAL

By: /s/ Marc D. Teitelbaum
A Member of the Firm

LETTER OF TRANSMITTAL
of
MEDIACOM BROADBAND LLC
and
MEDIACOM BROADBAND CORPORATION

Offer to Exchange their 11% Senior Notes due 2013,
which have been registered under the Securities

Act of 1933, as amended (the "Securities Act"), for any and all of their
outstanding 11% Senior Notes due 2013

that were issued and sold in a transaction exempt from registration under the
Securities Act

Pursuant to the Prospectus dated , 2001

THE EXCHANGE OFFER WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON
200 (THE "EXPIRATION DATE"), UNLESS THE OFFER IS EXTENDED. TENDERS MAY BE
WITHDRAWN PRIOR TO 5:00 P.M., NEW YORK CITY TIME, ON THE EXPIRATION DATE.

The Exchange Agent for the Exchange Offer is:

The Bank of New York

By Registered or Certified Mail:

The Bank of New York
20 Broad Street
One Lower Level

New York, New York 10005

Attention: Enrique Lopez, Reorganization Section

By Hand or Overnight Delivery:

The Bank of New York
20 Broad Street
One Lower Level

New York, New York 10005

Attention: Enrique Lopez, Reorganization Section

Facsimile Transmissions:
(Eligible Institutions Only)
(914) 773-5015

To Confirm by Telephone

or for Information Call:

Enrique Lopez, Reorganization Section
(914) 747-8445

DELIVERY OF THIS LETTER OF TRANSMITTAL TO AN ADDRESS OTHER THAN AS SET FORTH
ABOVE OR TRANSMISSION OF THIS LETTER OF TRANSMITTAL VIA FACSIMILE TO A NUMBER
OTHER THAN AS SET FORTH ABOVE WILL NOT CONSTITUTE A VALID DELIVERY.

THE INSTRUCTIONS CONTAINED HEREIN SHOULD BE READ CAREFULLY BEFORE THIS
LETTER OF TRANSMITTAL IS COMPLETED.

Capitalized terms used but not defined herein shall have the meanings
ascribed to them in the Prospectus (as defined below).

This Letter of Transmittal is to be completed either if (a) any
certificate(s) ("Certificate(s)") representing Notes (as defined below) are to
be forwarded herewith to the Exchange Agent or (b) tenders of Notes to the
Exchange Agent are to be made pursuant to the procedures for tender by
book-entry transfer set forth under "Exchange Offer--Book-Entry Delivery
Procedure" in the Prospectus and an Agent's Message (as defined below) is not
delivered as part of a book-entry confirmation. Certificate(s) representing
such Notes or such book-entry confirmation, as well as this Letter of
Transmittal (or a facsimile thereof), properly completed and duly executed,
with any required signature guarantee(s), and any other documents required by
this Letter of Transmittal, must be received by the Exchange Agent at the
address set forth above

prior to 5:00 p.m., New York City time, on the Expiration Date. Tenders by book-entry transfer may also be made by delivering a book-entry confirmation to the Exchange Agent containing an Agent's Message in lieu of this Letter of Transmittal. The term "book-entry confirmation" means a confirmation of a book-entry transfer of Notes into the Exchange Agent's account at The Depository Trust Company ("DTC") by a DTC participant. The term "Agent's Message" means a message, transmitted by DTC to and received by the Exchange Agent and forming a part of a book-entry confirmation, which states that DTC has received an express acknowledgement from the tendering DTC participant, which acknowledgement states that such participant has received and agrees to be bound by this Letter of Transmittal and that Mediacom Broadband LLC, a Delaware limited liability company ("Mediacom"), and Mediacom Broadband Corporation, a Delaware corporation and a wholly-owned subsidiary of Mediacom ("MBC," and MBC and Mediacom collectively, the "Issuers"), may enforce this Letter of Transmittal against such participant.

Holder(s) (as defined below) of Notes whose Certificate(s) for such Notes are not immediately available or who cannot deliver their Certificate(s) and all other required documents to the Exchange Agent prior to 5:00 p.m., New York City time, on the Expiration Date or who cannot complete the procedures for book-entry transfer on or prior to the Expiration Date, must tender their Notes according to the guaranteed delivery procedures set forth in "Exchange Offer--Guaranteed Delivery Procedure" in the Prospectus. As used herein, "Registered Holder(s)" of Notes are the persons or entities whose name(s) appear on the Certificate(s) representing such Notes or any participant in DTC whose name appears on a security position listing as the registered owner of such Notes. "Holder(s)" of Notes are Registered Holder(s) and any persons or entities who have obtained properly completed bond power(s) for such Notes from the Registered Holder(s) of those Notes.

DELIVERY OF DOCUMENTS TO A DTC PARTICIPANT FOR BOOK-ENTRY TRANSFER DOES NOT CONSTITUTE DELIVERY TO THE EXCHANGE AGENT.

Ladies and Gentlemen:

The undersigned hereby tenders to the Issuers the principal amount of the Issuers' 11% Senior Notes due 2013 (the "Notes") as described in the box on page 3 of this Letter of Transmittal in exchange for an equivalent amount of the Issuers' 11% Senior Notes due 2013 (the "Exchange Notes"), which have been registered under the Securities Act, upon the terms and subject to the conditions set forth in the Prospectus dated _____, 2001 (as the same may be amended or supplemented from time to time, the "Prospectus"), receipt of which is hereby acknowledged, and upon the terms and subject to the conditions set forth in this Letter of Transmittal (which, together with the Prospectus, constitutes the "Exchange Offer").

Subject to and effective upon the acceptance for exchange of all or any portion of the Notes tendered herewith in accordance with the terms and conditions of the Exchange Offer (including, if the Exchange Offer is extended or amended, the terms and conditions of any such extension or amendment), the undersigned hereby sells, assigns and transfers to, or upon the order of, the Issuers all right, title and interest in and to such Notes as are being tendered herewith. The undersigned hereby irrevocably constitutes and appoints the Exchange Agent as its agent and attorney-in-fact (with full knowledge that the Exchange Agent is also acting as agent for the Issuers in connection with the Exchange Offer) with respect to the tendered Notes, with full power of substitution (such power of attorney being deemed to be an irrevocable power coupled with an interest) subject only to the right of withdrawal described in the Prospectus and Instruction 4 hereto, to (i) deliver Certificate(s) representing the undersigned's Notes to the Issuers together with all accompanying evidences of transfer and authenticity to, or upon the order of, the Issuers, upon receipt by the Exchange Agent, as the undersigned's agent, of the Exchange Notes to be issued in exchange for such Notes, (ii) transfer the Notes on the books of the Issuers, and (iii) receive for the account of the Issuers all benefits and otherwise exercise all rights of beneficial ownership of such Notes, all in accordance with the terms and conditions of the Exchange Offer.

The undersigned hereby represents and warrants that the undersigned has full power and authority to tender, exchange, sell, assign and transfer the Notes tendered hereby and that, when the same are accepted for exchange, the Issuers will acquire good, marketable and unencumbered title thereto, free and clear of all liens, restrictions, charges and encumbrances, and that the Notes tendered hereby are not subject to any adverse claims or proxies. The undersigned will, upon request, execute and deliver any additional documents deemed by the Issuers or the Exchange Agent to be necessary or desirable to complete the exchange, assignment and transfer of the Notes tendered hereby, and the undersigned will comply with its obligations under that certain Registration Rights Agreement, dated June 29, 2001, by and among the Issuers and the initial purchasers of the Notes (the "Registration Rights Agreement"). The undersigned has read and agrees to all of the terms of the Exchange Offer.

The name(s) and address(es) of the Registered Holder(s) of the Notes tendered hereby should be inserted as they appear on the Certificate(s) representing such Notes, if such name(s) and address(es) are not pre-printed, in the box entitled "Description of Notes Tendered" on page 3 of this Letter of Transmittal. The Certificate number(s) of the Notes, all or a portion of which the undersigned wishes to tender, and the principal amount of the Notes in multiples of \$1,000 which are being tendered hereby should be indicated in the appropriate portions of such box.

If any tendered Notes are not exchanged pursuant to the Exchange Offer for any reason, or if Certificate(s) are submitted for more Notes than are tendered or accepted for exchange, Certificate(s) for such nonexchanged or nontendered Notes will be returned (or, in the case of Notes tendered by book-entry transfer, such Notes will be credited to an account maintained at DTC), without expense to the tendering Holder(s), promptly following the expiration or termination of the Exchange Offer.

The undersigned understands that the tender of Notes pursuant to any one of the procedures described in "Exchange Offer--Procedures for Tendering Initial Notes" in the Prospectus and in the instructions attached hereto will, upon the Issuers' acceptance for exchange of such tendered Notes, constitute a binding agreement between the undersigned and the Issuers upon the terms and subject to the conditions of the Exchange Offer. The undersigned recognizes that under certain circumstances, as set forth in the Prospectus, the Issuers may not be required to accept for exchange any of the Notes tendered hereby.

Unless otherwise indicated herein in the box entitled "Special Issuance Instructions" below, the undersigned hereby directs that the Exchange Notes be issued in the name(s) of the undersigned or, in the case of a book-entry transfer of Notes, that such Exchange Notes be credited to the account maintained at DTC as indicated above. If applicable, substitute Certificate(s) representing Notes not tendered or not accepted for exchange will be issued to the undersigned or, in the case

of a book-entry transfer of Notes, will be credited to the account maintained at DTC as indicated above. Similarly, unless otherwise indicated under "Special Delivery Instructions," please deliver Exchange Notes to the undersigned at the address shown below the undersigned's signature.

By tendering Notes and executing this Letter of Transmittal or, in the case of a book-entry transfer, by effecting delivery of an Agent's Message in lieu of this Letter of Transmittal, the undersigned hereby represents and agrees that (i) the undersigned's principal residence is in the State of (fill in State) _____, (ii) the undersigned is not an "affiliate," as defined in Rule 405 of the Securities Act, of either of the Issuers, (iii) any Exchange Notes to be received by the undersigned are being acquired in the ordinary course of its business, (iv) the undersigned has no arrangement or understanding with any person to participate in a distribution (within the meaning of the Securities Act) of Notes or Exchange Notes, (v) if the undersigned is not a broker-dealer, the undersigned is not engaged in, and does not intend to engage in, a distribution (within the meaning of the Securities Act) of Exchange Notes and (vi) the undersigned acknowledges and agrees that any person, including the undersigned, participating in the Exchange Offer for the purpose of distributing the Exchange Notes must comply with the registration and prospectus delivery requirements of the Securities Act in connection with a secondary resale transaction of the Exchange Notes acquired by such person and cannot rely on the position of the Staff of the Securities and Exchange Commission set forth in no-action letters that are discussed in the section of the Prospectus entitled "Exchange Offer--Registration Rights Agreement." The Issuers may require the undersigned, as a condition to the undersigned's eligibility to participate in the Exchange Offer, to furnish to the Issuers (or an agent thereof), in writing, information as to the number of "beneficial owners," within the meaning of Rule 13d-3 under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), on behalf of whom the undersigned holds the Notes to be exchanged in the Exchange Offer. If the undersigned is a broker-dealer that will receive Exchange Notes for its own account in exchange for Notes, it represents that the Notes to be exchanged for Exchange Notes were acquired by it as a result of market-making activities or other trading activities and acknowledges that it will deliver a prospectus in connection with any resale of such Exchange Notes, although, by so acknowledging and by delivering a prospectus, such undersigned will not be deemed to admit that it is an "underwriter" within the meaning of the Securities Act.

The Issuers have agreed that, subject to the provisions of the Registration Rights Agreement, the Prospectus, as it may be amended or supplemented from time to time, may be used by a Participating Broker-Dealer (as defined below) in connection with resales of Exchange Notes received in exchange for Notes, where such Notes were acquired by such Participating Broker-Dealer for its own account as a result of market-making activities or other trading activities, for a period ending nine months after the effective date of the registration statement relating to the Exchange Notes (the "Effective Date") (subject to extension under certain limited circumstances described in the Prospectus) or, if earlier, when all such Exchange Notes have been disposed of by such Participating Broker-Dealer. In that regard, each broker-dealer who acquired Notes for its own account as a result of market-making or other trading activities (a "Participating Broker-Dealer"), by tendering such Notes and executing this Letter of Transmittal or effecting delivery of an Agent's Message in lieu thereof, agrees that, upon receipt of notice from the Issuers of the occurrence of any event or the discovery of any fact which makes any statement contained in the Prospectus untrue in any material respect or which causes the Prospectus to omit to state a material fact necessary in order to make the statements contained therein, in the light of the circumstances under which they were made, not misleading, or of the occurrence of certain other events specified in the Registration Rights Agreement, such Participating Broker-Dealer will suspend the sale of Exchange Notes pursuant to the Prospectus until the Issuers have amended or supplemented the Prospectus to correct such misstatement or omission and have furnished copies of the amended or supplemented Prospectus to the Participating Broker-Dealer or until the Issuers have given notice that the sale of the Exchange Notes may be resumed, as the case may be. If the Issuers give such notice to suspend the sale of the Exchange Notes, it shall extend the nine-month period referred to above during which a Participating Broker-Dealer is entitled to use the Prospectus in connection with the resale of Exchange Notes, so long as any Participating Broker-Dealers still hold Exchange Notes, by the number of days during the period from and including the date of the giving of such notice to and including the date when the Participating Broker-Dealer shall have received copies of the supplemented or amended Prospectus necessary to permit resales of the Exchange Notes or to and including the date on which the Issuers have given notice that the resale of Exchange Notes may be resumed, as the case may be.

As a result, a Participating Broker-Dealer who intends to use the Prospectus in connection with resales of Exchange Notes received in exchange for Notes pursuant to the Exchange Offer must notify the Issuers, or cause the Issuers to be notified, on or prior to the Expiration Date, that it is a Participating Broker-Dealer and that it intends to use the Prospectus to resell Exchange Notes. Such notice may be given in the space provided at the bottom of page 3 of this Letter of Transmittal or may be delivered to the Exchange Agent at the address set forth on the first page of this Letter of Transmittal.

The undersigned will, upon request, execute and deliver any additional documents deemed by the Issuers to be necessary or desirable to complete the sale, assignment and transfer of the Notes tendered hereby. All authority herein conferred or agreed to be conferred in this Letter of Transmittal shall survive the death or incapacity of the undersigned and any obligation of the undersigned hereunder shall be binding upon the heirs, executors, administrators, personal representatives, trustees in bankruptcy, legal representatives, successors and assigns of the undersigned. Except as stated in the Prospectus and Instruction 4 of this Letter of Transmittal, this tender is irrevocable.

The undersigned, by completing the box entitled "Description of Notes Tendered" above and signing this Letter of Transmittal, will be deemed to have tendered the Notes as set forth in such box in the column entitled "Principal Amount of Notes Represented by Certificate(s)" or "Principal Amount of Notes Tendered (if less than all)," as the case may be.

TENDERING HOLDER(S) SIGNATURE(S)
(See Instructions 2 and 5)
In Addition, Complete Substitute Form W-9

X _____

X _____
(Signature(s) of Holder(s) or Authorized Signatory)

Date: _____

(Must be signed by the Registered Holder(s) exactly as their name(s) appear on Certificate(s) for the Notes hereby tendered or on a security position listing or by person(s) authorized to become Registered Holder(s) by certificates and documents transmitted herewith. If signature is by a trustee, executor, administrator, guardian, attorney-in-fact, officer of a corporation or any other person acting in a fiduciary or representative capacity, please provide the following information and see Instruction 2.)

Name(s): _____

(Please Print)

Capacity (full title): _____

Address: _____

(Include Zip Code)

Area Code and Telephone No.: _____

Tax Identification or Social Security Number: _____

GUARANTEE OF SIGNATURE(S) (If Required by Instructions 2 or 5)

Authorized Signature: _____

Name: _____
(Please Type or Print)

Title: _____

Name of Firm: _____
(Must be an Eligible Institution as Defined in Instruction 1)

Address: _____

(Include Zip Code)

Area Code and Telephone No.: _____

Date: _____

SPECIAL ISSUANCE INSTRUCTIONS
(SIGNATURE GUARANTEE(S) REQUIRED--SEE
INSTRUCTIONS 2 and 6)

TO BE COMPLETED ONLY if Exchange Notes or
Notes not tendered or not accepted for exchange are to
be issued in the name of someone other than the
Registered Holder(s) of the Notes whose name(s) ap-
pear in the box on page 3.

Notes not tendered or not accepted for exchange
are to be issued to:

Exchange Notes are to be issued to:

Name

(Please Print)

Address

(Include Zip Code)

(Tax Identification or Social Security Number)

SPECIAL DELIVERY INSTRUCTIONS
(SIGNATURE GUARANTEE(S) REQUIRED--SEE
INSTRUCTIONS 2 and 6)

TO BE COMPLETED ONLY if Exchange Notes or
Notes not tendered or not accepted for exchange are to
be delivered to someone other than the Registered
Holder(s) of the Notes whose name(s) appear in the
box on page 3, or such Registered Holder(s) at an
address other than shown in such box.

Notes not tendered or not accepted for exchange
are to be delivered to:

Exchange Notes are to be delivered to:

Name

(Please Print)

Address

(Include Zip Code)

INSTRUCTIONS

Forming Part of the Terms and Conditions of the Exchange Offer

1. Delivery of Letter of Transmittal and Certificates; Guaranteed Delivery Procedures. This Letter of Transmittal is to be completed either if (a) Certificate(s) are to be forwarded herewith or (b) tenders are to be made pursuant to the procedures for tender by book-entry transfer set forth in "Exchange Offer--Book-Entry Delivery Procedure" in the Prospectus and an Agent's Message is not delivered. Certificate(s), or timely confirmation of a book-entry transfer of such Notes into the Exchange Agent's account at DTC, as well as this Letter of Transmittal (or facsimile thereof), properly completed and duly executed, with any required signature guarantees, and any other documents required by this Letter of Transmittal, must be received by the Exchange Agent at its address set forth on the first page of this Letter of Transmittal prior to 5:00 p.m., New York City time, on the Expiration Date. Tenders by book-entry transfer may also be made by delivering a book-entry confirmation to the Exchange Agent and an Agent's Message in lieu of this Letter of Transmittal. Notes must be tendered in whole or in part in integral multiples of \$1,000 principal amount of such Notes.

Holder(s) who wish to tender their Notes and (i) whose Notes are not immediately available or (ii) who cannot deliver their Notes, this Letter of Transmittal and all other required documents to the Exchange Agent prior to 5:00 p.m., New York City time, on the Expiration Date or (iii) who cannot complete the procedures for delivery by book-entry transfer on or prior to the Expiration Date, may tender their Notes by properly completing and executing a Notice of Guaranteed Delivery pursuant to the guaranteed delivery procedures set forth in "Exchange Offer--Guaranteed Delivery Procedure" in the Prospectus. Pursuant to such procedures: (i) such tender must be made by or through an Eligible Institution (as defined below); (ii) a properly completed and executed Notice of Guaranteed Delivery, substantially in the form made available by the Issuers, must be received by the Exchange Agent prior to 5:00 p.m., New York City time, on the Expiration Date; and (iii) the Certificate(s) (or a book-entry confirmation) representing all tendered Notes, in proper form for transfer, together with a Letter of Transmittal (or facsimile thereof), properly completed and duly executed (or in the case of a book-entry transfer, together with an Agent's Message or a Letter of Transmittal (or facsimile thereof)), with any required signature guarantee(s) and any other documents required by this Letter of Transmittal, must be received by the Exchange Agent within three New York Stock Exchange trading days after the Expiration Date, all as provided in "Exchange Offer--Guaranteed Delivery Procedure" in the Prospectus.

The Notice of Guaranteed Delivery may be delivered by hand or transmitted by facsimile or mail to the Exchange Agent at its address or fax number set forth on the first page of this Letter of Transmittal, and must include guarantee(s) by an Eligible Institution in the form set forth in such Notice of Guaranteed Delivery. For Notes to be properly tendered pursuant to the guaranteed delivery procedure, the Exchange Agent must receive a Notice of Guaranteed Delivery prior to 5:00 p.m., New York City time, on the Expiration Date. As used herein and in the Prospectus, "Eligible Institution" means a firm or other entity identified in Rule 17Ad-15 under the Exchange Act as an "eligible guarantor institution," including (as such terms are defined therein) (i) a bank; (ii) a broker, dealer, municipal securities broker or dealer or government securities broker or dealer; (iii) a credit union; (iv) a national securities exchange, registered securities association or clearing agency; or (v) a savings association that is a participant in a Securities Transfer Association.

The method of delivery of Certificate(s), this Letter of Transmittal and all other required documents is at the option and sole risk of the tendering Holder(s), and the delivery will be deemed made only when actually received by the Exchange Agent. If delivery is by mail, then registered mail with return receipt requested, properly insured, or overnight delivery service is recommended. In all cases, sufficient time should be allowed to ensure timely delivery.

The Issuers will not accept any alternative, conditional or contingent tenders. The tendering Holder(s), by execution of a Letter of Transmittal (or facsimile thereof), waive any right to receive any notice of the acceptance of such tender.

2. Guarantee of Signature(s). No signature guarantee(s) on this Letter of Transmittal are required if:

i. this Letter of Transmittal is signed by the Registered Holder(s) of Notes tendered herewith, unless such Registered Holder(s) have completed either the box entitled "Special Issuance Instructions" or the box entitled "Special Delivery Instructions" above, or

ii. such Notes are tendered for the account of a firm that is an Eligible Institution.

In all other cases, an Eligible Institution must guarantee the signature(s) on this Letter of Transmittal. See Instruction 5.

3. Inadequate Space. If the space provided in the box captioned "Description of Notes Tendered" is inadequate, the Certificate number(s) and/or the principal amount of Notes tendered and any other required information should be listed on a separate signed schedule and attached to this Letter of Transmittal.

4. Partial Tenders; Withdrawal Rights. Tenders of Notes will be accepted only in integral multiples of \$1,000 principal amount of such Notes. If less than all the Notes evidenced by any Certificate(s) submitted are to be tendered, fill in the principal amount of Notes which are to be tendered in the box on page 3 entitled "Principal Amount of Notes Tendered." In such case, new Certificate(s) for the remainder of the Notes that were evidenced by your old Certificate(s) will be sent to the Holder(s) of the Notes promptly after the Expiration Date. All Notes represented by Certificate(s) delivered to the Exchange Agent will be deemed to have been tendered unless otherwise indicated.

Except as otherwise provided herein, tenders of Notes may be withdrawn at any time prior to 5:00 p.m., New York City time, on the Expiration Date. In order for a withdrawal to be effective prior to that time, a written notice of withdrawal or facsimile transmission of such notice of withdrawal must be timely received by the Exchange Agent at its address or fax number set forth above prior to 5:00 p.m., New York City time, on the Expiration Date. Any such notice of withdrawal must specify the name of the person who tendered the Notes to be withdrawn, the aggregate principal amount of Notes to be withdrawn, and (if Certificate(s) for Notes have been tendered) the name of the Registered Holder(s) of the Notes as set forth on the Certificate(s) for the Notes, if different from that of the person who tendered such Notes. If Certificate(s) for the Notes have been delivered or otherwise identified to the Exchange Agent, then prior to the physical release of such Certificate(s), the tendering Holder must submit the serial number(s) shown on the particular Certificate(s) for the Notes to be withdrawn and the signature(s) on the notice of withdrawal must be signed in the same manner as the original signature(s) on the Letter of Transmittal by which the Notes were tendered, including any required signature guarantee(s). If Notes have been tendered pursuant to the procedures for book-entry transfer set forth in the Prospectus under "Exchange Offer--Book-Entry Delivery Procedure," the notice of withdrawal must specify the name and number of the account at DTC to be credited with the withdrawal of Notes, in which case a notice of withdrawal will be effective if delivered to the Exchange Agent by written, telegraphic, telex or facsimile transmission. Withdrawals of tenders of Notes may not be rescinded. Notes properly withdrawn will not be deemed validly tendered for purposes of the Exchange Offer, but may be retendered at any subsequent time prior to 5:00 p.m., New York City time, on the Expiration Date by following any of the procedures described in the Prospectus under "Exchange Offer--Procedure for Tendering Initial Notes."

All questions as to the validity, form and eligibility (including time of receipt) of such withdrawal notices will be determined by the Issuers, in their discretion, whose determination shall be final and binding on all parties. The Issuers, any affiliates or assigns of the Issuers, the Exchange Agent or any other person shall not be under any duty to give any notification of any irregularities in any notice of withdrawal or incur any liability for failure to give any such notification. Any Notes which have been tendered but which are withdrawn will be returned to the Holder(s) thereof without cost to such Holder(s) promptly after withdrawal.

5. Signature(s) on Letter of Transmittal; Assignments; Endorsements. If this Letter of Transmittal is signed by the Registered Holder(s) of the Notes tendered hereby, the signature(s) must correspond exactly with the name(s) as written on the face of the Certificate(s), without alteration, enlargement or any change whatsoever.

If any Notes tendered hereby are owned of record by two or more joint owners, all such owners must sign this Letter of Transmittal. If any tendered Notes are registered in different names on several Certificates, it will be necessary to complete, sign and submit as many separate Letters of Transmittal (or facsimiles thereof) as there are different registrations of Certificates.

If this Letter of Transmittal or any Certificate(s) or bond power(s) are signed by a trustee, executor, administrator, guardian, attorney-in-fact, officer of a corporation or others acting in a fiduciary or representative capacity, such person should so indicate when signing and, unless waived by the Issuers, must submit with this Letter of Transmittal proper evidence satisfactory to the Issuers, in their sole discretion, of each such person's authority to so act.

When this Letter of Transmittal is signed by the Registered Holder(s) of the Notes listed and transmitted hereby and the Exchange Notes are being issued in the name(s) of and delivered to such Registered Holder(s), the signature(s) of such

Registered Holder(s) need not be guaranteed by an Eligible Institution and no endorsement(s) of Certificate(s) or separate bond power(s) are required. When the Registered Holder(s) of the Notes listed sign this Letter of Transmittal but the Exchange Notes are to be issued in the name of or delivered to a person other than such Registered Holder(s), signature(s) on this Letter of Transmittal and such Certificate(s) or bond power(s) must be guaranteed by an Eligible Institution.

If this Letter of Transmittal is signed by person(s) other than the Registered Holder(s) of the Notes listed, the Certificate(s) for such Notes must be endorsed or accompanied by appropriate bond power(s), signed by the Registered Holder(s) thereof exactly as the name(s) of such Registered Holder(s) appear on the Certificate(s), and also must be accompanied by such opinions of counsel, certifications and other information as the Issuers may require in accordance with the restrictions on transfer applicable to the Notes. In this instance, signature(s) on this Letter of Transmittal and such Certificate(s) or bond power(s) must be guaranteed by an Eligible Institution.

6. Special Issuance and Delivery Instructions. If Exchange Notes are to be issued in the name of a person other than the signer of this Letter of Transmittal, or if Exchange Notes are to be sent to someone other than the signer of this Letter of Transmittal or to an address other than the signer's address, the boxes on this Letter of Transmittal entitled "Special Issuance Instructions" or "Special Delivery Instructions," as the case may be, should be completed. Certificate(s) for Notes not exchanged will be returned by mail or, if tendered by book-entry transfer, by crediting the account indicated above maintained at DTC. See Instruction 4.

7. Irregularities. The Issuers will determine, in their discretion, all questions as to the form of documents, validity, eligibility (including time of receipt) and acceptance for exchange of any tender of Notes, which determination shall be final and binding on all parties. The Issuers reserve the absolute right to reject any and all tenders determined by it not to be in proper form or the acceptance of which, or exchange for which, may, in the view of counsel to the Issuers, be unlawful. The Issuers also reserve the absolute right, subject to applicable law, to waive any of the conditions of the Exchange Offer set forth in the Prospectus under "Exchange Offer--Conditions to the Exchange Offer" or any conditions or irregularities in any tender of Notes of any particular Holder(s) whether or not similar conditions or irregularities are waived in the case of other Holder(s). The Issuers' interpretation of the terms and conditions of the Exchange Offer (including this Letter of Transmittal and the instructions hereto) will be final and binding. No tender of Notes will be deemed to have been validly made until all irregularities with respect to such tender have been cured or waived. The Issuers, any affiliates or assigns of the Issuers, the Exchange Agent, or any other person shall not be under any duty to give notification of any irregularities in tenders or incur any liability for failure to give such notification.

8. Questions; Requests for Assistance; Additional Copies. Questions and requests for assistance may be directed to the Exchange Agent at its address and telephone number set forth on the front of this Letter of Transmittal. Additional copies of the Prospectus, the Notice of Guaranteed Delivery and this Letter of Transmittal may be obtained from the Exchange Agent or from your broker, dealer, commercial bank, trust company or other nominee.

9. Backup Withholding; Substitute Form W-9. Under U.S. federal income tax law, Holder(s) (including, for purposes of this Instruction 9, beneficial owner(s) of the Notes) whose tendered Notes are accepted for exchange are required to provide the Exchange Agent with such Holder(s)' correct taxpayer identification number(s) ("TIN") on Substitute Form W-9 below. If the Exchange Agent is not provided with the correct TIN, the Internal Revenue Service (the "IRS") may subject the Holder(s) or other payee(s) to a \$50 penalty. In addition, payments to such Holders(s) or other payee(s) with respect to Notes exchanged pursuant to the Exchange Offer may be subject to backup withholding at a rate equal to the fourth lowest tax rate applicable to unmarried individuals, which decreases several times between 2001 and 2010. For amounts paid after August 6, 2001, the backup withholding rate is 30.5%. For amounts paid during 2002 and 2003, the backup withholding rate decreases to 30%.

The box in Part 2 of the Substitute Form W-9 may be checked if the tendering Holder(s) have not been issued any TIN and have applied for their TIN or intend to apply for their TIN in the near future. If the box in Part 2 is checked, the Holder(s) or other payee(s) must also complete the box captioned Certificate of Awaiting Taxpayer Identification Number below in order to avoid backup withholding. Notwithstanding that the box in Part 2 is checked and the box captioned Certificate of Awaiting Taxpayer Identification Number is completed, the Holder(s) will be subject to backup withholding on all payments made prior to the time their properly certified TIN is provided to the Exchange Agent. The Exchange Agent will

retain such amounts withheld during the 60-day period following the date of the Substitute Form W-9. If the Holder(s) furnish the Exchange Agent with their TIN within 60 days after the date of the Substitute Form W-9, the amounts retained during the 60-day period will be remitted to the Holder(s) and no further amounts shall be retained or withheld from payments made to the Holder(s) thereafter. If, however, the Holder(s) have not provided the Exchange Agent with their TIN within such 60-day period, amounts withheld will be remitted to the IRS as backup withholding. In addition, backup withholding will apply to all payments made thereafter until their correct TIN is provided.

Certain Holder(s) (including, among others, corporations, financial institutions and certain foreign persons) may not be subject to the backup withholding and reporting requirements. Such Holder(s) should nevertheless complete the attached Substitute Form W-9 and write "Exempt" on the face thereof, to avoid possible erroneous backup withholding. A foreign person may qualify as an exempt recipient by submitting a properly completed and appropriate IRS Form W-8, signed under penalties of perjury, attesting to the Holder(s)' exempt status. Please consult the "Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9" at the end of this Letter of Transmittal for additional guidance on which Holder(s) are exempt from backup withholding.

Backup withholding is not an additional U.S. federal income tax. Rather, the U.S. federal income tax liability of a person subject to backup withholding will be reduced by the amount of tax withheld. If withholding results in an overpayment of taxes, a refund may be obtained, provided that the required information is furnished to the IRS.

10. Waiver of Conditions. The Issuers reserve the absolute right to waive satisfaction of any or all conditions enumerated in the Prospectus.

11. No Conditional Tenders. No alternative, conditional or contingent tenders will be accepted. All tendering Holder(s) of Notes, by execution of this Letter of Transmittal, shall waive any right to receive notice of the acceptance of Notes for exchange.

Neither the Issuers, the Exchange Agent nor any other person is obligated to give notice of any defect or irregularity with respect to any tender of Notes nor shall any of them incur any liability for failure to give any such notice.

12. Lost, Destroyed or Stolen Certificates. If any Certificate(s) representing Notes have been lost, destroyed or stolen, the Holder(s) should promptly notify the Exchange Agent. The Holder(s) will then be instructed as to the steps that must be taken in order to replace the Certificate(s). This Letter of Transmittal and related documents cannot be processed until the procedures for replacing lost, destroyed or stolen Certificate(s) have been followed.

13. Security Transfer Taxes. Holder(s) who tender their Notes for exchange will not be obligated to pay any transfer taxes in connection therewith. If, however, Exchange Notes are to be delivered to, or are to be issued in the name(s) of, any person(s) other than the Registered Holder(s) of the Notes tendered, or if a transfer tax is imposed for any reason other than the exchange of Notes in connection with the Exchange Offer, then the amount of any such transfer tax (whether imposed on the Registered Holder(s) or any other person(s)) will be payable by the tendering Holder(s). If satisfactory evidence of payment of such taxes or exemption therefrom is not submitted with the Letter of Transmittal, the amount of such transfer taxes will be billed directly to such tendering Holder(s).

MUST BE COMPLETED BY TENDERING HOLDER(S)

PAYER'S NAME: The Bank of New York

SUBSTITUTE
Form W-9

Department of the Treasury
Internal Revenue Service

Part 1--PLEASE PROVIDE YOUR TIN IN
THE BOX AT RIGHT AND CERTIFY BY
SIGNING AND DATING BELOW.

TIN: _____
Social Security Number or
Employer Identification Number

Payer's Request for Taxpayer
Identification Number
('TIN')

Part 2--TIN Applied for [_]

Certification: Under penalties of perjury, I certify that:

- (1) The number shown on this form is my correct Taxpayer Identification Number (or I am waiting for a number to be issued to me);
- (2) I am not subject to backup withholding either because: (a) I have not been notified by the Internal Revenue Service (the "IRS") that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (b) the IRS has notified me that I am no longer subject to backup withholding; and
- (3) I am a U.S. person (including a U.S. resident alien). Certification Instructions--You must cross out item (2) above if you have been notified by the IRS that you are subject to backup withholding because of underreporting of interest or dividends on your tax return. However, if after being notified by the IRS that you were subject to backup withholding, you received another notification from the IRS that you were no longer subject to backup withholding, do not cross out item (2). (Also see instructions in the attached Guidelines.)

SIGNATURE DATE

NOTE: FAILURE TO COMPLETE AND RETURN THIS FORM MAY RESULT IN BACKUP WITHHOLDING ON ANY PAYMENTS MADE TO YOU IN CONNECTION WITH THE EXCHANGE OFFER. PLEASE REVIEW THE ENCLOSED GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION NUMBER ON SUBSTITUTE FORM W-9 FOR ADDITIONAL DETAILS.

YOU MUST COMPLETE THE FOLLOWING CERTIFICATE IF YOU ARE AWAITING (OR WILL SOON APPLY FOR) A TAXPAYER IDENTIFICATION NUMBER

CERTIFICATE OF AWAITING TAXPAYER IDENTIFICATION NUMBER

I certify under penalties of perjury that a taxpayer identification number has not been issued to me, and either (a) I have mailed or delivered an application to receive a taxpayer identification number to the appropriate Internal Revenue Service Center or Social Security Administration Officer or (b) I intend to mail or deliver an application in the near future. I understand that if I do not provide a taxpayer identification number by the time of the exchange, all reportable payments made to me thereafter will be subject to backup withholding until I provide such number.

Signature _____ Date _____

GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION
NUMBER ON SUBSTITUTE FORM W-9

Guidelines for Determining the Proper Identification Number for the Payee (You) to Give the Payer.

Social Security numbers have nine digits separated by two hyphens: i.e., 000-00-0000. Employer identification numbers have nine digits separated by only one hyphen: i.e., 00-0000000. All "Section" references made herein are to the Internal Revenue Code of 1986, as amended, and "IRS" means the Internal Revenue Service.

The table below will help determine the taxpayer identification number to give the payer.

For this type of account:	Give the SOCIAL SECURITY number of--
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account(1)
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor(2)
4. a. The usual revocable savings trust account (grantor is also trustee)	The grantor-trustee(1)
b. So-called trust account that is not a legal or valid trust under State law	The actual owner(1)
5. Sole proprietorship	The owner(3)

For this type of account:	Give the EMPLOYER IDENTIFICATION number of--
6. Sole proprietorship	The owner(3)
7. A valid trust, estate, or pension trust	The legal entity(4)
8. Corporate	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization account	The organization
10. Partnership	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a State or local government, school district, or prison) that receives agricultural program payments	The public entity

- (1) List first and circle the name of the person whose number you furnish. If only one person on a joint account has a social security number, that person's number must be furnished.
- (2) Circle the minor's name and furnish the minor's social security number.
- (3) You must show your individual name, but you may also enter your business or "doing business as" name. You may use either your social security number or your employer identification number (if you have one).
- (4) List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the taxpayer identification number of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

Note: If no name is circled when there is more than one name, the number will

be considered to be that of the first name listed.

GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION
NUMBER ON SUBSTITUTE FORM W-9

Obtaining a Number

If you don't have a taxpayer identification number or you don't know your number, obtain Form SS-5, 'Application for a Social Security Card,' at the local Social Security Administration Office, or Form SS-4, 'Application for Employer Identification Number,' by calling 1(800)TAX-FORM, and apply for a number.

Payees Exempt from Backup Withholding

Payees specifically exempted from backup withholding include:

- . An organization exempt from tax under Section 501(a), an individual retirement account (IRA), or a custodial account under Section 403(b)(7), if the account satisfies the requirements of Section 401(f)(2).
- . The United States or a State thereof, the District of Columbia, a possession of the United States, or a political subdivision or wholly-owned agency or instrumentality of any one or more of the foregoing.
- . An international organization or any agency or instrumentality thereof.
- . A foreign government and any political subdivision, agency or instrumentality thereof.

Payees that may be exempt from backup withholding include:

- . A corporation.
- . A financial institution.
- . A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States.
- . A real estate investment trust.
- . A common trust fund operated by a bank under Section 584(a).
- . An entity registered at all times during the tax year under the Investment Company Act of 1940.
- . A middleman known in the investment community as a nominee or who is listed in the most recent publication of the American Society of Corporate Secretaries, Inc. Nominee List.
- . A futures commission merchant registered with the Commodity Futures Trading Commission.
- . A foreign central bank of issue.

Payments of dividends and patronage dividends generally exempt from backup withholding include:

- . Payments to nonresident aliens subject to withholding under Section 1441.
- . Payments to partnerships not engaged in a trade or business in the United States and that have at least one nonresident alien partner.
- . Payments of patronage dividends not paid in money.
- . Payments made by certain foreign organizations.
- . Section 404(k) payments made by an ESOP.

Payments of interest generally exempt from backup withholding include:

- . Payments of interest on obligations issued by individuals. Note: You may be subject to backup withholding if this interest is \$600 or more and you have not provided your correct taxpayer identification number to the payer.
- . Payments of tax-exempt interest (including exempt-interest dividends under Section 852).
- . Payments described in Section 6049(b)(5) made to nonresident aliens.
- . Payments on tax-free covenant bonds under Section 1451.
- . Payments made by certain foreign organizations.
- . Mortgage interest paid to you.

Certain payments, other than payments of interest, dividends, and patronage dividends, that are exempt from information reporting are also exempt from backup withholding. For details, see Sections 6041, 6041A, 6042, 6044, 6045, 6049, 6050A and 6050N.

Exempt payees described above must file Form W-9 or a substitute Form W-9 to avoid possible erroneous backup withholding. FILE THIS FORM WITH THE PAYER, FURNISH YOUR TAXPAYER IDENTIFICATION NUMBER, WRITE "EXEMPT" IN PART II OF THE FORM AND RETURN IT TO THE PAYER. IF THE PAYMENTS ARE OF INTEREST, DIVIDENDS, OR PATRONAGE DIVIDENDS, ALSO SIGN AND DATE THE FORM.

Privacy Act Notice

Section 6109 requires that you provide your correct taxpayer identification number to payers, who must report the payments to the IRS. The IRS uses the taxpayer identification number for identification purposes and may also provide this information to various government agencies for tax enforcement or litigation purposes. Payers must be given the numbers whether or not recipients are required to file tax returns. Payers must generally backup withhold on taxable interest, dividends, and certain other payments to a payee who does not furnish a taxpayer identification number to payer. Certain penalties may also apply.

Penalties

(1) Failure to Furnish Taxpayer Identification Number. If you fail to furnish your taxpayer identification number to a payer, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

(2) Civil Penalty for False Information With Respect To Withholding. If you make a false statement with no reasonable basis that results in no backup

withholding, you are subject to a \$500 penalty.

(3) Criminal Penalty for Falsifying Information. Willfully falsifying certificates or affirmations may subject you to criminal penalties including fines and/or imprisonment.

FOR ADDITIONAL INFORMATION CONTACT YOUR TAX CONSULTANT
OR THE INTERNAL REVENUE SERVICE